



General Assembly

February Session, 2008

Raised Bill No. 5649

LCO No. 2026

02026_____VA_

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:
(VA)

AN ACT CONCERNING A SALES TAX EXEMPTION FOR VETERANS' ORGANIZATIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (8) of section 12-412 of the 2008 supplement
2 to the general statutes is repealed and the following is substituted in
3 lieu thereof (*Effective July 1, 2008*):

4 (8) Sales of tangible personal property or services to any
5 organization that is exempt from federal income tax under Section
6 501(a) of the Internal Revenue Code of 1986, or any veterans'
7 organization that is exempt from federal income tax under Section 501
8 (c)(19) of the Internal Revenue Code of 1986, or any subsequent
9 corresponding internal revenue code of the United States, as from time
10 to time amended, and that the United States Treasury Department has
11 expressly determined, by letter, to be an organization that is described
12 in Section 501(c)(3) or (13) of said internal revenue code. At the time of
13 the sale that is exempt under this subsection, the organization shall, in
14 order to qualify for said exemption, do one of the following: (A)
15 Present to the retailer (i) a copy of the United States Treasury
16 Department determination letter that was issued to such organization,

17 and (ii) a certificate, in such form as the commissioner may prescribe,
 18 certifying that a United States Treasury Department determination
 19 letter has been issued to such organization and has not been revoked
 20 and that the tangible personal property or services that are being
 21 purchased from the retailer by such organization are to be used or
 22 consumed exclusively for the purposes for which such organization
 23 was established, or (B) present to the retailer (i) a copy of the
 24 exemption permit that was issued pursuant to this subsection by the
 25 commissioner to such organization before July 1, 1995, after a
 26 determination of eligibility by the commissioner, and (ii) a certificate,
 27 in such form as the commissioner may prescribe, certifying that an
 28 exemption permit was issued pursuant to this subsection by the
 29 commissioner to such organization before July 1, 1995, and was not
 30 revoked and that the tangible personal property or services that are
 31 being purchased from the retailer by such organization are to be used
 32 or consumed exclusively for the purposes for which the organization
 33 was established. The organization shall be liable for the tax otherwise
 34 imposed if such tangible personal property or services are not used or
 35 consumed exclusively for the purposes for which the organization was
 36 established.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>July 1, 2008</i>	12-412(8)
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Statement of Purpose:

To exempt veterans' organizations from the sales tax.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]